

A GUIDE TO  
SAFEGUARDING RESIDENT/CLIENT  
CASH RESOURCES

## A GUIDE TO SAFEGUARDING RESIDENT/CLIENT CASH RESOURCES

### INTRODUCTION

This Guide is to provide a better understanding of *safeguarding* and *accounting* for resident cash resources and is the result of the combined efforts of care providers, staff from Community Care Licensing Division District Offices, and the Community Care Licensing Division Audit Section. The statutory and regulatory basis for this Guide is within the Health and Safety Code Section 1500 et seq., Section 1569 et seq., and Section 1568.01 et seq., and the California Code of Regulations, Title 22, Division 6 and 12.

The following steps have been taken in the design of this Guide to simplify reading:

- As used here, resident is interchangeable with client.
- Forms available on-line from the Department are in **bold print**.  
<http://www.cdss.ca.gov/cdssweb/PG166.htm#lic>
- The form **Record of Resident's Safeguarded Cash Resources** (LIC 405) is referred to as the **Resident Ledger**.

The Guide has been organized to provide 1) a general understanding of the circumstances pertaining to handling resident cash resources, 2) a brief overview of regulatory requirements which must be followed when handling occurs, 3) recommended accounting procedures and practices to be followed in safeguarding residents cash resources, and 4) an illustration of an accounting for resident cash resources.

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### TABLE OF CONTENTS

#### A GUIDE TO SAFEGUARDING RESIDENT/CLIENT CASH RESOURCES

#### SECTION

- I. Defines what constitutes the “handling” of resident cash resources.
- II. Explains the licensee’s responsibility for handling resident cash resources
- III. Explains the necessary licensing requirements for safeguarding, bonding, and accounting for resident funds
- IV. Explains how to maintain accounting records and supporting documents
- V. Provides an illustration of an accounting for resident cash resources

## I. **WHAT CONSTITUTES HANDLING OF RESIDENT CASH RESOURCES**

“Handling” occurs when:

- A resident is accepted into care and needs assistance with cash resources or
- A licensee is entrusted with the care or control of a resident’s cash resources.

Resident Cash Resources include, but are not limited to:

- Funds transferred from a facility where the resident previously resided.
- Funds earned from a resident’s employment/workshop.
- Funds provided by relatives.
- The Personal and Incidental expense funds (often referred to as Personal and Incidental) that are included in a resident’s Social Security Insurance benefits.

Personal and Incidental results from eligibility for non-medical out-of-home Supplemental Security Income benefits. Consequently, Personal and Incidental is a common source of cash resources for residents.

The following are common situations that demonstrate “handling”:

1. “Handling” occurs when a licensee receives a resident’s endorsed check for an amount which is more than the board and care rate, without immediately returning the amount in excess to the resident or the resident’s responsible person. For example, if a licensee takes a resident’s endorsed check to a bank, cashes it, and returns the excess funds to the resident, handling has occurred.

**NOTE:** In this example, for “handling” not to occur, the excess cash would have to be delivered to the resident when the endorsed check is given to the licensee.

2. “Handling” occurs whenever a licensee makes purchases for a resident at the resident’s direction or at the direction of the resident’s authorized representative, such as a guardian or conservator.
3. “Handling” occurs when a resident, who is determined to be incapable of handling cash resources, is issued their personal cash resources. There are licensing forms that when completed as required, will provide information to alert the licensee that a resident is incapable of handling cash resources. These forms are the **Preplacement Appraisal Information (LIC 603)**, the **Resident Appraisal (LIC 603A)**, the **Appraisal/Needs and Services Plan (LIC 625)**, and the **Physician’s Report (LIC 602 or LIC 602A)**.

## II. **THE RESPONSIBILITY FOR HANDLING RESIDENT CASH RESOURCES**

When a licensee accepts a resident for placement into their facility, a responsibility for the resident’s care and supervision commences. Care and supervision includes providing assistance in the “handling” of resident cash resources. While a licensee may prefer not to handle a

resident's monies, if the resident needs such assistance **because he or she is incapable of handling his or her own resources** it must be provided.

The licensee **shares a responsibility for** determining if assistance in "handling" personal cash resources is needed **with the regional center (if applicable), the physician and the responsible person.** Assessment of the resident's needs may be determined by utilizing forms provided by the Community Care Licensing Division---the **Preplacement Appraisal Information (LIC 603)**, or the **Resident Appraisal (LIC 603A)**, the **Appraisal/Needs and Services Plan (LIC 625)** and the **Physician's Report (LIC 602) or (LIC 602A)** The pre-admission appraisal shall be updated, in writing as frequently as necessary to note significant changes and to keep the appraisal accurate. The licensee is considered to be out of compliance with the regulations should they choose not to handle the resident's personal cash resources when the need is identified. Whenever there is a change in licensee(s), the former licensee shall provide to the licensing agency an update of each residents' safeguarded cash resources along with an inventory of personal property and valuables that were entrusted to their care. The Department's form **Accounting Record for Change of Licensee (LIC 424)** is available for this purpose.

### III. REQUIREMENTS FOR SAFEGUARDING, BONDING, AND ACCOUNTING

If "handling" occurs, then resident cash resources are required to be safeguarded, accounted for, and protected by appropriate bond coverage:

#### A. SAFEGUARDING

Resident cash resources must be protected and not commingled with personal or business funds of a licensee or with resident funds of another facility. The funds must be kept separate, intact and free from any liability that the licensee may incur. The safeguarded funds may be kept at the facility and/or in a financial institution (banks, savings and loans, credit unions, etc.) If the safeguarded funds are maintained at the facility, they must be kept in a locked and secured location. Any safeguarded funds not maintained at the facility must be deposited in a financial institution. If safeguarded funds are maintained in a financial institution, the account must clearly indicate that the contents belong to the residents of the facility. If safeguarded funds are maintained for a resident in a financial institution, the funds must not be held in a joint account with the resident.

For example, an appropriate account would be entitled, "ABC Care Home – Resident Account." Deposited resident funds may be maintained in either a single account for all residents or in individual accounts for each resident. Since bank service charges are an operating cost to the licensee **the bank charges cannot be passed on to residents.** **Using one bank account for all the residents will minimize this expense for the licensee.** Should the account(s) earn interest, it would belong to the residents. Interest earned in **an account shared by the residents must be proportionately accounted for to residents whose funds are in the account.** **This accounting should occur when the bank statement is received reflecting the interest.**

Licensees should recognize that the **Personal and Incidental** funds associated with **Supplemental Security Income** benefits are specifically protected by the **Welfare and Institutions Code**. *Section 11006.9 of the Welfare & Institutions Code provides that misuse of Personal and Incidental money is a cause for license revocation.* Misuse includes acquiring **Personal and Incidental** funds from a resident as an additional cost of care or for failing to deliver **Personal and Incidental** funds to the resident. With two exceptions, **Personal and Incidental** may not be used to pay for basic services; basic services as detailed on the admission agreement must be provided at the basic rate. The first exception allows a resident to use **Personal and Incidental** to pay for a private room (this is limited to a maximum of 10 percent of the room and board portion of the Social Security Insurance benefit). The second exception allows a charge for the provision of special food service or products—beyond those required for modified diets prescribed by a physician as a medical necessity and as agreed to in the admission agreement. These two exceptions apply only to residential care facilities for the elderly and to residential care facilities for persons with chronic, life threatening illness.

**Personal and Incidental funds can be affected by previous overpayments of benefits made to Social Security Insurance recipients and the benefits may be reduced. The Social Security Administration provides two options that may resolve issues related to residents having their Social Security Insurance benefits reduced due to previous Social Security Insurance overpayments.**

**Option I:** The Social Security Insurance recipient can complete and submit a Social Security Administration Form 632 (Waiver of Overpayment Recovery or Change in Repayment Rate) to the Social Security Administration. The Social Security Administration may grant a waiver when the recipient is without fault and, (a) the recovery or adjustment would defeat the purpose of the program involved, or (b) would be against equity and good conscience, or (c) for the Social Security Insurance program only, would impede efficient or effective administration of the program because of the small amount involved.

**Option II.** The Social Security Administration accepts a Compromise Settlement of an Overpayment. A compromise settlement occurs when the Social Security Administration accepts an amount less than the full overpayment and forgives repayment of the rest of the debt. The Federal Claims Collection Act of 1966 permits federal agencies to arrange compromise settlements of overpayment claims.

Generally, the Social Security Administration can accept a compromise when one of the following conditions exists:

- The debtor is unable to pay the full amount within a reasonable time;
- The government is unable to enforce collection of the full amount within a reasonable time;
- The government is unable to obtain full recovery through court action because of the legal issues involved or there is a legitimate dispute as to the facts; or
- The cost of collecting the claim is likely to exceed the amount to be recovered.

The CCLD Audit Section is available to assist licensees in accessing the Social Security Administration forms and materials related to this process.

For Social Security Administration Waiver information, refer to the following website:

[http://www.ssa.gov/op\\_home/handbook/handbook.19/handbook-1914.html](http://www.ssa.gov/op_home/handbook/handbook.19/handbook-1914.html)

For the Social Security Administration Waiver form and related information, refer to the following website:

[http://www.ssa.gov/online/social\\_security\\_administration-632.pdf](http://www.ssa.gov/online/social_security_administration-632.pdf)

Upon the death of a resident, all cash resources, personal property and valuables of that resident shall immediately be safeguarded. Depending on the circumstances either the executor or administrator of the estate is to be notified. If neither an executor nor administrator is appointed, then the resident's authorized representative shall be notified. If the licensee is unable to locate a responsible party, then the public administrator of the county shall be notified.

## B. BOND COVERAGE

The surety bond provision provides for the resident cash resources from circumstances which result from improper or unlawful handling. Any adult residential facility which handles money for residents is required to maintain a surety bond. For other residential facility categories, bond coverage is required once the amount handled is \$50.00 or greater for any one person, or \$500.00 or greater for all persons in any one month.

To ensure that licensed facilities are in compliance with the regulatory bonding requirements, all facilities are to complete an **Affidavit Regarding Resident Cash Resources (LIC 400)**. This affidavit is to be completed by applicants/licensee, when it is necessary to change the amount of surety bond coverage or when the Department determines it necessary that the licensee reevaluate the bonding need of a facility.

While bond coverage may appear to be adequate, a licensee must periodically evaluate the amount of funds being handled to ensure the adequacy of coverage. For example, a licensee who is a resident's representative payee and is entrusted with that person's monthly government entitlement check(s) must take into account the full amount of the entitlement(s) when computing bond coverage. The regulations prescribe the amount of the bond coverage according to the following schedule:

| <u>Amount Safeguarded Per Month</u>   | <u>Bond Required</u> |
|---|----------------------|
| \$750 or less   | \$1,000              |
| \$751 to \$1,500  | \$2,000              |
| \$1,501 to \$2,500 (1)  | \$3,000              |
| (1) Every additional increment of \$1,000 safeguarded or fraction thereof shall require an additional \$1,000 bond. |                      |

If a licensee operates more than one facility, there must be separate coverage for each location. However, one surety bond may provide coverage for all licensed facilities. In this case, the bond must specify the following for each facility: 1) the facility name, 2) the facility address, 3) the facility license number, and 4) the amount of bond coverage.

Proof of coverage shall be provided to this Department on the form **Surety Bond** (LIC 402) and must be updated any time the information changes. *The Health and Safety Code states that the failure of any licensee to maintain on file with this Department a bond in the amount as prescribed by the regulations shall constitute cause for the revocation of the license.*

### C. ACCOUNTING FOR RESIDENT CASH RESOURCES

It is required that each licensee shall maintain a current and accurate account of resident cash resources. For this purpose a ledger accounting with supporting receipts is required **for each resident**. The ledger accounting shall consist of columns **for income, disbursements, and balance** that allow for the accurate disclosure and recording of resident transactions. For an illustration of an acceptable ledger accounting refer to IV. MAINTAINING ACCOUNTING RECORDS AND SUPPORTING DOCUMENTS.

The regulations require that residents' records are kept current and accurate. The licensee should post all transactions affecting the resident's account on a regular basis. However, when a Community Care Licensing Division representative visits the facility they may require the resident records of personal cash resources be brought current to facilitate their review on the safeguarding of residents' cash resources.

**Licensees** are not required to make loans to residents but if **they** do, it must come from the licensee's **facility** funds and not from the funds being safeguarded for the other residents.

Often group activities or purchases result in a single receipt. **As a suggested practice, a** single receipt for a group activity should be photocopied and a copy placed in each resident's file that participated in the activity or purchase. This copy will support each resident's portion of the group expenditure. Another **suggested** way to handle group expenditures where there is only one receipt is to maintain a file for group expenditures. Each affected resident ledger would need to reference the group receipt folder where the group receipts are maintained in chronological order.

## IV. MAINTAINING ACCOUNTING RECORDS AND SUPPORTING DOCUMENTS

### A. THE RESIDENT LEDGER

An acceptable **Resident Ledger** format should include columns for the date of transaction, transaction description, income amount, disbursement amount, cash balance, and resident/facility representative signature. The **Record of Client's/Resident's Safeguarded Cash Resources LIC 405** has been designed for this purpose. An excerpt of this ledger with recommended procedures and practices in maintaining the **Resident Ledger** follows:

|                          |             |                 |                           |                  |                                 |  |           |
|--------------------------|-------------|-----------------|---------------------------|------------------|---------------------------------|--|-----------|
| NAME OF CLIENT/RESIDENT: |             |                 | John Doe                  | FACILITY NUMBER: |                                 |  | 123456789 |
|                          |             |                 |                           |                  |                                 |  |           |
| (1)                      | (2)         | (3)             | (4)                       | (5)              | (6)                             |  |           |
| DATE                     | DESCRIPTION | AMOUNT RECEIVED | AMOUNT SPENT OR WITHDRAWN | BALANCE          | SIGNATURE FOR CASH TRANSACTIONS |  |           |
|                          |             |                 |                           |                  | FACILITY REPRESENTATIVE         | CLIENT/RESIDENT OR RESIDENT'S REPRESENTATIVE |           |
|                          |             |                 |                           |                  |                                 |  |           |

1. **Date of Transaction:** The posting date should reflect the date that funds were received or purchases made by the facility, on behalf of the resident. The date of the transaction should also be written on the cash receipt or invoice. The purchase date on both the Resident Ledger and the supporting document should always be the date of the transaction.
2. **Transaction Description:** This column is used to describe the source of monies received and the item purchased or service provided. Also, *memo entries* that do not affect the cash balance safeguarded by the licensee (i.e., transfer of cash to resident bank accounts) are recorded here. The description on the resident's ledger should match the description on the cash receipt or invoice to adequately record and represent the transaction.
3. **Amount Received:** This column is used to record "Amounts Received." This includes earnings, the personal and incidental expense money portion of the supplemental security income/state supplemental income entitlement, employment earnings, tax credits/refunds, cash gifts and other income.
4. **Amount Spent or Withdrawn:** This column is used to record amounts expensed on behalf of the resident. This includes checks or cash amounts used for the purchases of products and services or disbursed directly to residents as a spending allowance.



5. **Balance of Funds:** This column is used to record the balance of remaining funds. This is the amount of the resident's cash resources that the licensee is responsible for safeguarding. Whenever cash is received (column three) or amounts spent or withdrawn (column four), a new balance should be entered in this column. After each transaction, a new balance should be calculated. This is done by adding amounts received or subtracting amounts spent or withdrawn from the previous balance.
6. **Signature for Cash Transactions:** The sixth column is for the signatures of the licensee or licensee's representative and the resident or resident's authorized representative. The resident's signature on the **Resident Ledger** may serve as a receipt for cash that the resident has received. For an alternative to using the **Resident Ledger** for each cash transaction, refer to the discussion of the "Cash Sheet" below and an illustration on page 11. The facility representative's signature is necessary to assign responsibility for the accuracy of a cash transaction. In the last column, the signature of the resident or resident's authorized representative is necessary to confirm the accuracy of the transaction.

## B. CASH SHEET RECORD

When residents are provided small cash withdrawals or may have difficulty signing the Resident Ledger in the space provided, it may be preferable to use a "Cash Sheet." The Cash Sheet also provides a method for recording cash withdrawals without having to keep individual receipts. An example of a cash sheet is displayed on page 11 as part of the "Illustration of an Accounting for Resident Cash Resources".

## C. VERIFYING THE ACCURACY OF YOUR RECORD KEEPING

The **Resident Ledgers** should be routinely reconciled to safeguard cash on hand and/or in a financial institution to assist in maintaining accurate records. Typically, this is an accounting practice performed at least once a month, at consistent intervals, to maintain the accuracy of the **Resident Ledgers**. This step may identify income and purchases which have occurred but have not been recorded. Corrections to the **Resident Ledgers** should be made on the next line available and cross-referenced to the actual date of the original transaction. A summary statement should be made in the column "Description" identifying the correction.

## D. SUPPORTING RECEIPTS AND INVOICES

Resident purchases must be supported by receipts. Receipts are to be filed for each resident in chronological order. All cash withdrawals require either the signature of the resident or the resident's authorized representative. Original or photographic reproductions of resident records (including bank records and ledgers) shall be retained for a minimum of three years following termination of service to the resident.

Although hand written receipts help document purchases, **it is suggested that** their use should not be a common practice **and** should be used only when there is no possibility of obtaining an official receipt from a vendor. This usually will occur for purchases made at garage sales, thrift stores and in other situations where a receipt might not be customarily available from the seller.

1. **Individual Purchases:** Normally, receipts that support or justify purchases for a single resident are kept with the **Resident's Ledger** they support. Should a receipt show purchases for more than one resident, it should be kept in a separate file for group purchases. As part of this file, you should maintain documentation identifying and/or allocating cost that can be easily traced to the **Resident's Ledger**. This work can, in most instances, be completed on the invoice supporting the purchase(s).
2. **Group Purchases:** Group purchases exist when there is one receipt showing purchases of one item or more for more than one resident. In this situation the resident's purchases and related sales tax is computed and recorded in the **Resident's Ledger**. The following procedure is recommended for computing the sales tax applicable for each resident included on the receipt:
  - a. Label or identify the taxable purchases for each resident.
  - b. Add the cost of each item identified to a particular resident.
  - c. Multiply the cost of each resident's purchase by 1 plus the current sales tax percentage, expressed as a decimal. In this example 1.0775 for 7.75 percent.
  - d. Record this amount to the **Resident Ledger**.

**Example:** John Doe went shopping with the licensee and some other residents and purchased a pair of shoes for \$20.00. His cost plus tax is \$21.55. ( $\$20.00 \times 1.0775 = \$21.55$ ) The \$21.55 is recorded in John's ledger.
3. **Shared Purchases:** Shared purchases exist when there is one receipt for one purchase and for more than one resident. In this situation, it is necessary to assign the portion of cost, including the sales tax, to each of the residents that shared in the item(s) purchased. For example, John Doe and four other residents purchased a jumbo pizza after an evening night out. The total cost of the pizza was \$15.90. John's and the other resident's cost per individual is \$3.18 (\$15.90 divided by 5). This amount is then recorded to each of the **Resident's Ledger**.

## V. ILLUSTRATION OF AN ACCOUNTING FOR RESIDENT CASH RESOURCES

In this illustration the resident is John Doe (John) and the Licensee/Administrator is Mary Smith (Mary) of the ABC Care Home. John receives monthly his **Personal and Incidental** and bi-weekly workshop earnings. Also, in January 2013, John receives five dollars from his **Personal and Incidental** allowance every Friday for weekend spending. In February John and Mary decide that John should receive smaller cash amounts but more frequently. Therefore, a **Cash Sheet** is started in February, where Mary records, twice weekly, the \$3.50 cash transaction. (Refer to Page 11, for the illustration of a Cash Sheet.)

### A. RESIDENT ACCOUNT TRANSACTIONS

\*

|                   |  |
|-------------------|--|
| 1) Jan. 7, 2013   | The personal and incidental expense money allowance of \$129.00 is received for John by Mary for safeguarding.   |
| 2) Jan. 7, 2013   | John gets \$5.00 in cash from Mary.  |
| 3) Jan. 9, 2013   | Mary purchases for John an individual purchase of postage stamps totaling \$17.40 (refer to receipt copy, page 13).  |
| 4) Jan. 14, 2013  | John's workshop earnings of \$17.00 are delivered to Mary and John receives \$5.00 in cash from Mary.  |
| 5) Jan. 21, 2013  | John gets \$5.00 in cash from Mary.  |
| 6) Jan. 24, 2013  | Several pairs of shoes were purchased by Mary for John and other residents. Johns costs \$21.55 (Refer to page 13).  |
| 7) Jan. 28, 2013  | John's workshop earnings of \$18.00 are delivered to Mary for safeguarding and John receives \$5.00 in cash from Mary.   |
| 8) Feb. 3, 2013   | The personal and incidental expense money allowance of \$129.00 was received for John by Mary for safeguarding.  |
| 9) Feb. 4, 2013   | Mary buys a Jumbo Pizza for the residents after a late night movie. John's cost is \$3.18. (Refer to page 13).   |
| 10) Feb. 11, 2013 | John's workshop earning of \$15.00 are delivered to Mary for safeguarding.   |
| 11) Feb 27, 2013  | John's workshop earning of \$21.25 are delivered to Mary for safeguarding.   |
| 12) Feb 28, 2013  | Mary records on the <b>Resident's Ledger</b> February cash transactions from the <b>Cash Sheet</b> . Refer to page 12.   |
| 13) Feb. 28, 2013 | Mary deposits \$90.00 from John's cash on hand to his savings account. Please note that the <b>Resident's Ledger</b> balance does not change. This is because the total amount Mary is safeguarding has not changed. |

\*The numbers from 1 to 13 down the left hand side of this page correspond to the numbers in the left hand margin of the Resident Ledger on page 10.

**B. RESIDENT LEDGER**STATE OF CALIFORNIA – HEALTH AND HUMAN SERVICES  
COMMUNITY CARE LICENSING DIVISION

DEPARTMENT OF SOCIAL SERVICES

## INSTRUCTIONS:

RECORD OF CLIENT'S/RESIDENT'S  
SAFEGUARDED CASH RESOURCES

Client/resident: Your signature below indicates you have received from or deposited the following amount of cash money with the facility on the date(s) indicated.

*Facilities that handle client's/resident's cash resources must maintain accurate records of all money received and disbursed.*

- 1) The date of the transaction shall be noted under Date.
- 2) Use a separate line for each transaction.
- 3) Supporting receipts for purchases shall be filed in order of dates of purchases.
- 4) The client's/resident's, or client's/resident's representative signature on this form may serve as a receipt for cash distribution to the client/resident. (Sec.80026(h)(2)(A) and 87217(b).
- 5) The facility representative's signature is necessary to be able to verify a cash transaction.

| NAME OF CLIENT/RESIDENT: |   | John Doe        |                           | FACILITY NUMBER: |   | 123456789 |  |
|--------------------------|---|-----------------|---------------------------|------------------|---|-----------|--|
| DATE                     | DESCRIPTION   | AMOUNT RECEIVED | AMOUNT SPENT OR WITHDRAWN | BALANCE          | SIGNATURE FOR CASH TRANSACTIONS<br>FACILITY REPRESENTATIVE      CLIENT/RESIDENT OR REPRESENTATIVE |           |  |
| Balance brought forward. | \$325.00 Savings and \$25.00 Cash                       |                 |                           | \$350.00         |   |           |  |
| 1. 1-7-13                | December 2000 Personal and Incidental received Jan 2013 | \$129.00        |                           | \$479.00         |   |           |  |
| 2. 1-7-13                | Cash allowance  |                 | \$5.00                    | \$474.00         | Mary Smith  | John Doe  |  |
| 3. 1-9-13                | Purchase of Postage Stamps                              |                 | \$17.40                   | \$456.60         |   |           |  |
| 4. 1-14-13               | Workshop pay & cash allowance                           | \$17.00         | \$5.00                    | \$468.60         | Mary Smith  | John Doe  |  |
| 5. 1-21-13               | Cash allowance  |                 | \$5.00                    | \$463.60         | Mary Smith  | John Doe  |  |
| 6. 1-24-13               | Purchase of shoes                                       |                 | \$21.55                   | \$442.05         |   |           |  |
| 7. 1-28-13               | Workshop earnings & cash allowance                      | \$18.00         | \$5.00                    | \$455.05         | Mary Smith  | John Doe  |  |
| 8. 2-3-13                | January 2001 Personal and Incidental received Feb. 2013 | \$129.00        |                           | \$584.05         |   |           |  |
| 9. 2-4-13                | Purchase of pizza shared cost                           |                 | \$3.18                    | \$580.87         |   |           |  |
| 10. 2-13-13              | Workshop earnings                                       | \$15.00         |                           | \$595.87         |   | John Doe  |  |
| 11. 2-27-13              | Workshop earnings                                       | \$21.25         |                           | \$617.12         |   | John Doe  |  |
| 12. 2-28-13              | From John's cash sheet                                  |                 | \$28.00                   | \$589.12         |   |           |  |
| 13. 2-28-13              | Deposit of \$90.00 to savings                           |                 |                           | \$589.12         |   |           |  |
|                          |   |                 |                           |                  |   |           |  |
|                          |   |                 |                           |                  |   |           |  |
|                          |   |                 |                           |                  |   |           |  |
|                          |   |                 |                           |                  |   |           |  |

**C. RESIDENT CASH SHEET**

The resident's signature indicates that he has received a total of \$28.00 from 2-1-13 to 2-28-13. This amount is then recorded to the **Resident Ledger** as amount spent on 2-28-13. Refer to the illustration of a **LIC 406 Resident Ledger**, page 10, to follow this transfer.

| <b>CLIENT/RESIDENT CASH SHEET</b><br>(NOTE: Licensee is not required to use this form)  |                |                                    |   |
|---|----------------|------------------------------------|---|
| Name of Client/Resident:<br>John Doe  |                | Facility License No.:<br>123456789 |   |
| Year/Month<br>Day   | Cash<br>Amount | Signature for Cash Transactions    |   |
|   |                | * Facility Representative          | ** Client/Resident or<br>Responsible Person |
| 130301  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130304  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130308  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130311  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130315  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130318  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130322  | \$3.50         | Mary Smith                         | John Doe                                    |
| 130325  | \$3.50         | Mary Smith                         | John Doe                                    |
| Total   | \$28.00        |                                    |   |
| Transfer<br>Date: 2/28/13   | <u>\$28.00</u> | Mary Smith                         |   |
| <p>* Your signature signifies verification of the cash transactions.</p> <p>** Your signature indicates you have received cash from or deposited the above amount of cash with the facility on the date(s) indicated.</p> |                |                                    |   |

**LIC 406 (4/13)**

**D. SUPPORTING RECEIPTS FOR RESIDENT PURCHASES**

U.S. POSTAL SERVICE

Jan. 7, 2013

STAMPS (60ct).....\$ 17.40

TOTAL .....\$. 17.40

PAID.....\$ 17.40

FAMILY SHOE STORE

Quality Since 1932

January 24<sup>th</sup>, 2013

|                       |          |
|-----------------------|----------|
| Mens Black MBlk 7.5W  | \$23.95  |
| Mens Brown MBrn 8.0S  | \$20.00  |
| Mens Tennis MWht 7.SS | \$16.50  |
| Mens Brown MBrn 9.0   | \$28.95  |
|                       | \$89.40  |
| Sales Tax 7.75%       | \$ 6.95  |
| TOTAL                 | \$ 96.33 |

We Appreciate your patronage

Perry's Pretty Good Pizza  
123 North 14<sup>th</sup> Street, (916) 867-1042

Feb. 4<sup>th</sup>, 2013 11:47 pm

|                               |             |
|-------------------------------|-------------|
| 1 COMBINATION LARGE           | \$6.26 **   |
| 1 COMBINATION LARGE (SPECIAL) | \$8.50 **   |
| TAX                           | \$1.14 **   |
| TOTAL                         | \$15.90 *** |

**ADDENDUM A**

## LICENSING FORMS

## A GUIDE TO SAFEGUARDING CLIENT/RESIDENT CASH RESOURCES

| <b>FORM<br/>NUMBER</b> | <b>TITLE</b>   |
|------------------------|--|
| LIC 400                | Affidavit Regarding Resident Cash Resources                        |
| LIC 402                | Surety Bond  |
| LIC 405                | Record of Client's/Resident's Safeguarded Cash Resources           |
| <b>LIC 406</b>         | <b>Client/Resident Cash Sheet</b>                                  |
| LIC 424                | Accounting Record for Change of Licensee                           |
| LIC 602                | Physician's Report for Community Care Facilities                   |
| LIC 602A               | Physician's Report for Residential Care Facilities for the Elderly |
| LIC 603                | Pre-Placement Appraisal Information                                |
| LIC 603A               | Resident Appraisal   |
| LIC 621                | Client/Resident Personal Property & Valuables                      |
| LIC 625                | Appraisal/Needs and Services Plan                                  |

THE ABOVE LIC FORMS MAY BE ACCESSED THROUGH THE INTERNET AT:

<http://www.cdss.ca.gov/cdssweb/PG183.htm>